

G. R. S. 58]

Previous references.

LB 18710-BSS 1628. Sept 1913
LB 14-1585315-B. Jan 1916. 1915.

(Local BSS)

Later references.

LB 54-1685112-B. Sept 1916

LB his 198-14

LB File No. 255-14

Serial Nos. 1.

D

GENERAL AND REVENUE SECRETARIAT.

Serial No. /

Part B for June 1915

SUBJECT.

Levy of Shop tax in Unions.

G.O. n° 9855-72. S- 8. 6. 15

Sanctions the levy of shop tax in unions with effect from the 1st July 1915 at rates not exceeding those specified in Regt III 719

Fuller
25/6/15

G. R. S. 12]

General and Revenue
Secretariat.

LB File No. 255 of 1914.

Serial
No.Part IV.

Please see the
Gazette of this date.
2. Take all necessary
action for framing
rules if necessary
under Regⁿ III of 1915
authorising the levy of
shop tax in unions.

Put up ~~also~~ a circular
letter to ~~Directors of~~ D.B.D.
inviting their attention
to the Regⁿ.

H. V. K.
30/4

for
29/4

3. Before taking action in the
matter as directed above instructions
are solicited on the following doubtful
points:-

(1) "An additional tax on shops".
It is not clear what is meant by
the words "an additional tax".

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(1)

Please see Haggk + IV

A shop has to pay both

Ans
5/5

(2)

The Regⁿ appears to be defective in this respect

Ans

(3)

This may be left to the discretion of the Dr. Board concerned on the initiative of the Unions

Ans

As the explanation ("House" includes any shop or warehouse) has been deleted from Sec 20 of the Regulation, a shop does not appear to be liable to both the house & shop taxes.

(ii) On what data (whether ~~should shop~~ ^{on the value of the building or on the amount of business transacted in the shop}) should shops be classified? The ^{rules} ~~Nishantapa~~ do not apply to these shops in Unions

(iii) The rates of tax enumerated in the Regulation are the maxima. What are the rates to be sanctioned with reference to the wholesale and other shops?

(iv) As it is said in the Regulation that the recovery of the tax on shops shall be in the same manner as a tax on houses, the rules regulating the recovery of house taxes contained in the Rules framed under the L.B. Regulation shall apply to the recovery of the shop tax. But what are the rules for the assessment

7

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LB No. 195
14

4

Serial
No.(4)
member appears to be
defective in this
respect.

of the shop tax. Sec 31(d) of
the L. B. Reg'n does not empower
Govt to make rules. This defect
should have been cured if the words
"and shop tax" had been added after
"house tax" in the above said
sub sec.

HWST 4. Please obtain & put up the
Legis. file on the subject
3 5 1915

B.S.

Am
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5. Legis file no 22-1913 on the
subject together with the other
files put up for reference in the
matter are submitted.

6. Attention is invited to the
notes at pages 24 to 27 in L.B.
file no 187-10 (85 1.6.23).

HWST

4.5.1915 7 for further opinion

B.S.

Br III

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Subv.

8 The draft of the Bill now passed
into Regn III of 1915 has followed the

by 2

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General and Revenue
Secretariat.

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Hag K

Hag O.

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draft in L.B. 187-10 (pages 40 and 41 of the notes) which has been approved by the 1st member. The 1st member has also suggested an amendment to Rule 45 (1) of the L.B. Rules which if issued will give the necessary powers to fix the rate of tax. Again the 1st para of the new sec. 2A contains the words "and to be recovered in the same manner as a tax on houses". This may perhaps be construed to mean that the mode of assessment shall also be in the same way as in the case of a tax on houses. If the provision can be so construed there is no necessity to further to amend the Local Board's Res.

CB
5/5/15 VU

Loque
B

9. The use of the word "additional" in Section 20^{Sub-section 2A} clearly implies that the shop tax is an additional tax which the building used as a shop has to pay. It is therefore liable to pay both the house tax and the shop tax.

Jan 475

6

G. R. S. 12]

General and Revenue
Secretariat.

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10 I ~~for~~ ~~the~~ ~~in~~ words "shop tax" after "house
tax" in clause d of S 31 of the Local Boards
Regulation ~~used~~ had been used, then
the present doubt could not have arisen.
Though these words are not now in
the section, it seems to me that Govern-
ment can even now frame rules validly
under the section. (vide ~~sub-section~~ ^{clause} (i)).
As the words "assessment" and "recovery" have
been separately used, in the Regulation, the
words "recovery" to be recovered in the same manner
as a tax on houses" in Section 20 sub S. 2 A
can not be construed to mean "to be assessed
and recovered in the same manner as a
tax on houses." On principle also, the
basis of taxation on shops should be
according to the amount of income, and
not according to the value of the building.
The data of assessment are thus different.
11 The last clause of S. 31 seems to be
sufficiently wide to allow the Government
to frame the necessary rules for fixing the
basis of assessment. When the Regulation
is next taken up for amendment, this
point may also be brought to the notice
of the ~~Govt~~ for more precise drafting. ~~and~~ It
does not seem necessary to take any action

I am not sure
about this - there
being a specific clause
relating to taxes to
be taken under the
General clause does
not seem to me quite
appropriate
R

Whether or not
rule be taken
on the wide

This may
be done
R
2/5/14

NOTE—Contn. sheet.

Jan 475-14

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G. R. S. 12]

General and Revenue
Secretariat.

6500
L.B. File No. 255 of 1914. 25/1914

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No.

now.

18
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Port IV

12. Draft for instructions before drafting
M. mls.

(63)

7/5/15
Greeney
BSE

Ans
8/5

13. Please see marginal note
& put up a draft copy

h
21/5/15
Ans
21/5

14. Draft of an order is submitted
for consideration. On receipt of the
report's ^{proposed to be} called for from the several
Dist Boards it may be considered
what rules ^{relative to} ~~as regards~~ shop tax
have ~~necessaries~~ to be incorporated in
the Rules under the L.B. Regn.

HK 57

1.6.1915
Greeney
BSE

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1/6.

16 Draft copy to app

und number

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NOTE—Contn. sheet.

GPB-25,000-11-14

18. 1915
Ans
2/6. 17/15
6/6
17/15
Ans
4/6

LB

File No.

253 of 1914.

25ms 198/14

8

Serial
No.

To

The President of Dist. Bd

" Rev Comm in Mysore

" Dy Comm of Dist-

" Comptroller.

No 9855-72 of 8.6.1915-

Sanctions the levy of shop tax
in Mysore with effect from the
1st July 1915 at rates not exceeding
those specified in Regn III of 1915.

No. 9255-72—L. B. 255-14-1, DATED 8TH JUNE 1915.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

Order No. 9255-72—L. B. 255-14-1, dated 8th June 1915.

Regulation III of 1915 further amending the Local Boards Regulation, II of 1902, authorises the levy of shop tax in the Unions.

2. The several District Boards are requested to take needful action promptly for levying shop tax in the Unions, with effect from the 1st July 1915, at rates not exceeding those specified in the Regulation of 1915. The Mohatarfa Rules may be taken as the guide for fixing the basis of assessment of this tax. Any exemptions from payment of the tax considered desirable should be submitted for the orders of Government.

3. Action taken in the matter should be reported to Government not later than the 15th August 1915.

D. M. NARASINGA RAO,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Presidents of District Boards.
The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.
The Comptroller, Mysore Government.

Exd,—G. R.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. 9⁸255-72—L. B. 255-14-1, dated 8th June 1915

Shop Tax in Unions.

Sanctions the levy of — with effect from the 1st July 1915, at rates not exceeding those specified in Regulation III of 1915.